

CALCULATING PROPORTIONATE SHARE

The following guidance is provided for school districts as they address their responsibilities for providing special education and related services to parentally-placed private school children. Effective July 1, 2005, the Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004) requires that each school district determine the proportionate amount of Federal funds to be expended by the district for children **attending** private schools located within their district's jurisdiction. This is a significant change from previous requirements for calculating the proportionate share. IDEA 2004 places the responsibility for special education services with the district where the private school is located and not with the district in which the child resides.

In order to calculate the proportionate amount of IDEA Part B funds that must be expended on services for this population of children, districts must collect the required data as directed below and complete the calculation. A [spreadsheet](#) is available for districts to use when calculating proportionate share.

For the 2005-2006 school year only, districts should use the best data available when completing the calculation. A listing of [data reported by nonpublic schools](#) is posted on the DESE website for your convenience. This data can be used, together with information obtained by consulting with private school representatives, to estimate the number of eligible private school students attending private schools located within the district's boundaries for the 2005-06 school year.

For the 2006-07 school year and later, the proportionate share calculation will represent the amount of federal funds that must be spent for this population of students in the next fiscal year; therefore, the calculation must be completed by June 30th each year. The data used will be from the current fiscal year. Districts will need to total the federal funds received from IDEA section 611 (ages 3-21) and IDEA section 619 (ages 3-5). The "Budget Summary" page of the Early Childhood Special Education (ECSE) final expenditure report (FER) reports the amount of Federal funds paid to the district from section 619 in the fiscal year. The Part B Web-Application and FER reports the amount of Federal funds paid to the district from section 611 in the fiscal year.

Required data:

Number of eligible children in the private schools ages 3-21 – This includes private school and home schooled children **eligible and served** as well as private school and home schooled children **eligible but not served** by the public school

Number of eligible children in the public school ages 3-21 – This includes children enrolled in public schools **eligible and served** as well as public school children **eligible but not served** by the public school

Total Part B flow-through allocation (include both 611 and 619 funds)

Number of children served from private schools (included in Dec 1 child count)

Eligible students are students who have been evaluated and determined eligible for special education and related services by the public school. Served students are students who are receiving special education and related services through the public school. In Missouri, home schooled children are included in this population of parentally-placed private school children. They must be included, as appropriate, in the data defined above.

Calculation:

$$\begin{array}{l} \text{Total Proportionate} \\ \text{Share for Private} \\ \text{School Children} \end{array} = \frac{\text{X}}{\text{Total Flow-Through} \\ \text{Allocation}} : \frac{\text{Eligible Private School Children}}{\text{Total Eligible Public \& Private} \\ \text{School Children}}$$

Example of the Calculation:

If the total Part B flow-through allocation is \$152,500 and the number of eligible private school children is 20 with a the total of eligible public and private school students of 320, the formula would look like this:

$$\text{Total} = \frac{X}{\$152,500} : \frac{20}{320}$$

$$X = \$9531.25$$

This is the total amount of Federal funds that must be spent for the group of parentally-placed private school children.

Districts without private schools in their jurisdiction or home schooled children identified with disabilities need to establish procedures for collecting the necessary data and calculating proportionate share should their current demographics change.